

RECEIVED

19 JUN 2007

RANKIN, HILL, PORTER & CLARK, LLP

925 EUCLID AVENUE, SUITE 700
 CLEVELAND, OHIO 44115-1405, U.S.A.

FACSIMILE +1 216. 566.9711

TELEPHONE +1 216. 566.9700

E-MAIL korff@rankinhill.com

Legal Staff
International Division

FACSIMILE TO	Mr. Rafael Bacares, PCT Legal Examiner
COMPANY OR FIRM	USPTO, PCT Legal Administration Office
FACSIMILE TEL. NO.	(571) 273-0459 (phone no. 571-272-3276)
FROM	Christopher J. Korff
DATE	19 June 2007
CLEVELAND TIME	13:28
NUMBER OF PAGES (INCLUDING THIS PAGE)	3 (three)
RE	Declaration for Legal Representative of Deceased Inventor
YOUR REF.	Application Ser. No. 10/540,041
OUR REF.	IWI-16045

Dear Mr. Bacares,

We request another informal review of the attached sample declaration papers that we intend to send to Japan for signature by the inventors and legal representative of the deceased inventor. Before gathering the inventors and legal representative of the deceased inventor for signing, our Japanese associate in this case would like to know for sure whether the enclosed papers, when properly signed and dated as indicated, will satisfy the requirements for a declaration listing the legal representative of the deceased inventor in this patent application, under 37 C.F.R. 1.63, and 1.497(b)(2).

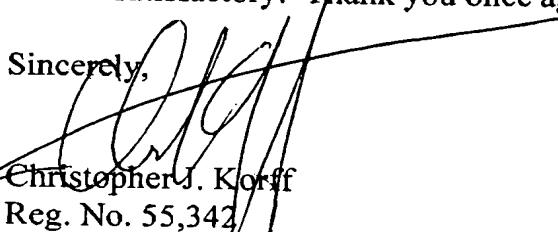
We intend to file the papers together with a supplemental application data sheet, (not enclosed).

Naturally, the signature and date for the deceased inventor Tadashi Nakamura, will be blank.

This is **not** intended to be a formal filing of said papers.

Please let me know, at your convenience (216.566.9700), whether the enclosed example forms will be satisfactory. Thank you once again.

Sincerely,


 Christopher J. Korff
 Reg. No. 55,342

The documents accompanying this facsimile transmission contain information from the law firm of Rankin, Hill, Porter & Clark LLP which may be confidential or privileged. The information is intended to be for the use of the individual or entity named on this transmission sheet. If you are not the intended recipient, any disclosure, copying, distribution or use of the contents of this transmitted information is prohibited. If you have received this transmission in error, please notify us by telephone immediately so that we can arrange for the retrieval of the original documents at no cost to you.

From: +81 45 453 4317 Page: 2/3 Date: 6/18/2007 10:02:39 AM
From: 216-566-9711 To: 011 8145 453 4317 Page: 5/6 Date: 6/14/2007 8:55:51 AM

DECLARATION AND POWER OF ATTORNEY FOR UTILITY OR DESIGN APPLICATION USING AN APPLICATION DATA SHEET

Title of Invention Oil-In-Water Type Emulsion Cosmetic Composition

As the below named inventor(s), I/we declare that:

This declaration is directed to:

- The attached application, or
 Application No. 10/540041, filed on 22 June 2005
 as amended on _____ (if applicable);

I/we believe that I/we am/are the original and first inventor(s) of the subject matter which is claimed and for which a patent is sought;

I/we have reviewed and understand the contents of the above-identified application, including the claims, as amended by any amendment specifically referred to above;

I/we hereby appoint the practitioners at Customer Number 7609 as my/our attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the USPTO connected therewith.

I/we acknowledge the duty to disclose to the United States Patent and Trademark Office all information known to me/us to be material to patentability as defined in 37 CFR 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT International filing date of the continuation-in-part application.

All statements made herein of my/own knowledge are true, all statements made herein on information and belief are believed to be true, and further that these statements were made with the knowledge that willful false statements and the like are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and may jeopardize the validity of the application or any patent issuing thereon.

FULL NAME OF INVENTOR(S)

Inventor one: Susumu Yoshida Date: (date of signed)

Signature: (Mr Yoshida's signed) Citizen of: Japan

Inventor two: Tadashi Nakamura, Deceased Date: (Brank)

Signature: (Brank) Citizen of: Japan

Inventor three: Akira Ishikubo Date: (date of signed)

Signature: (Mr. Ishikubo's signed) Citizen of: Japan

Inventor four: Akio Nasu Date: (date of signed)

Signature: (Mr. Nasu's signed) Citizen of: Japan

Additional inventors are being named on additional form(s) attached hereto.

From: +81 45 453 4317 Page: 3/3 Date: 6/18/2007 10:02:40 AM
 From: 216-566-9711 To: 011 8145 453 4317 Page: 6/6 Date: 6/14/2007 8:55:52 AM

PTO/SB/2LR (08-07)

Approved for use through 06/30/2007. OMB 0651-0032

U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it contains a valid OMB control number.

DECLARATION Supplemental Sheet

For Legal Representatives (35 U.S.C. 117) On Behalf of A Deceased or Incapacitated Inventor

Tadashi Nakamura

Enter Deceased or Incapacitated Inventor's Name _____

Page 1 of 1

Name of Legal Representative:		<input type="checkbox"/> A petition has been filed for this non-signing legal representative	
Given Name (first and middle (if any))		Family Name or Surname	
Keiko		Nakamura	
Legal Representative's Signature <i>(Mrs. Nakamura's signed)</i>		Date <i>(date of signed)</i>	
Residence: City Yokohama-shi		State Kanagawa Country JP Citizenship JP	
Mailing Address Suite 706, 16-24 Irie 2-chome, Kanagawa-ku <i>主夫人</i> Keiko Nakamura, Widow, Sole Heir and Legal Representative of deceased Inventor Tadashi Nakamura			
City Yokohama-shi		State Kanagawa Zip 221-0014 Country JP	
Name of Additional Legal Representative, if any:		<input type="checkbox"/> A petition has been filed for this non-signing legal representative	
Given Name (first and middle (if any))		Family Name or Surname	
Legal Representative's Signature			
Residence: City		State Country Citizenship	
Mailing Address			
Mailing Address			
City		State Zip Country	
Name of Additional Legal Representative, if any:		<input type="checkbox"/> A petition has been filed for this non-signing legal representative	
Given Name (first and middle (if any))		Family Name or Surname	
Legal Representative's Signature		Date	
Residence: City		State Country Citizenship	
Mailing Address			
Mailing Address			
City		State Zip Country	

This collection of information is required by 35 U.S.C. 117 and 37 CFR 1.42, 1.43, 1.63 and 1.64(b). The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 21 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

If you need assistance in completing the form, call 1-800-PTO-9199 (1-800-788-9199) and select option 2.